

5/18/2008

Judge Robert D. Drain
One Bowling Green
New York, NY 10004-1408
To: Rodney O'Neal,

Delphi SERP

Dear Judge

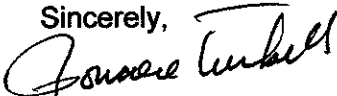
As Delphi and GM work diligently to reconfigure Delphi's bankruptcy exit plan, I would like to take this opportunity to offer the thoughts shared by many of the non-officer level Delphi retired unclassified executives to which I have spoken. The proposed SERP settlement rights offering and stock distribution would result in not only a significant loss in fixed income stream, but also a potentially unwarranted tax burden on a group of individuals with no recourse for mitigation.

For these reasons I am requesting that you reconsider the direction to consider the Delphi executive retirees as a simple class of "unsecured creditors" with respect to SERP in the way it is being considered for long time loyal employees. The current plan effectively makes our earned retirement benefits nearly worthless.

1. We materially "earned" it at GM. Most of the Delphi retirees dedicated the majority of their careers to the success of GM. As an example: I spent 29 of my 30 1/2 years at GM with only ~1 1/2 years at Delphi – and now I am going to lose the monthly SERP payments that I "earned" during my years of dedicated high performance service at GM.
2. Under the original reorganization plan, 21% of our SERP value has been lost. We were told that there were two ways to obtain value from the discounted rights distributed to us. One was to purchase/execute the discounted rights or, two, to sell /transfer the discounted rights to someone else. Due to the lack of any market, I was unable to sell/transfer any of the discounted rights that were pledged to me in lieu of a portion of my SERP benefit. As a result, the method proposed by Delphi for their retirees to achieve value did not materialize. And, the ultimate value of any new Delphi stock is still in question. We have not found any analyst that believes the market price will be anywhere near the SERP plan price. In addition to the SERP treatment, we have had our SLBP (Supplemental Life Benefit Program) and PULI (Personal Umbrella Liability Insurance) discontinued and health care plan eliminated.
3. SERP Retirees are not Companies – we are people. As a group of approximately 100+ people we are currently being treated like companies by putting us in the group of "Class C - Unsecured Creditors." Companies can "write off" most "bad debt", while we as individuals cannot take losses incurred as a result of this settlement.

In conclusion, I would hope, as Delphi configures a new reorganization plan that the retired SERP eligible executives might receive better treatment than in the last plan.

Sincerely,



Ronald Turkett
Director Manufacturing Systems, Retired
933 Firethorn PL
Lexington, KY 40515